IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NOS :24483 & 24492 of 2006

Dated: 24th November 2006.

WRIT PETITION NO:24483 of 2006

Between:
M/s.Krishnaiah Motors Private Limited, Secunderabad.

..... PETITIONER

AND

The Commercial Tax Officer, Marredpally Circle,
Secunderabad and others.

.....RESPONDENTS

WRIT PETITION NO: 24492 of 2006

Between:
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The Commercial Tax Officer, Marredpally Circle,
Secunderabad and others.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NOS.24483 & 24492 OF 2006

ORAL COMMON ORDER:
(Per the Hon'ble Sri Justice J.Chelameswar)

These two writ petitions are filed by the same petitioner, which is a private limited company, carrying on business as a dealer in motor vehicles, registered with the 1st respondent under the A.P.G.S.T. Act (for short 'the Act'). For the assessment years 2001-02 and 2002-03, the liability of the petitioner for tax under the Act, came to be determined by the 1st respondent by orders dated 14-05-2004 and 10-02-2003, respectively.

Subsequently, the said assessments came be revised in exercise of the powers under Section 14 of the Act. The occasion in the background of such a revision, may not be necessary for us to go into for the present purpose, but by such revision, the revisionary authority came to the conclusion that the petitioner is liable to pay a higher amount of tax than was determined by the 1st respondent initially. Aggrieved by the same, the

petitioner carried the matter in appeal before the 2nd respondent. The said appeals were dismissed by the 2nd respondent by his orders dated 03-07-2006. The petitioner carried the matter in further appeal before the Sales Tax Appellate Tribunal and the said appeals are said to be pending. The petitioner also moved applications for stay of recovery of the disputed tax, which is a subject matter of the appeal before the Tribunal. Such an applications made to the 3rd respondent were rejected by the 3rd respondent by his order dated

06-10-2006. Hence, these two writ petitions.

Heard the learned Government Pleader for Commercial Tax.

In the circumstances, we are of the opinion that both the matters can be disposed of at this stage by directing the respondents not to take any coercive steps for recovery of the disputed tax, which is the subject matter of appeals, referred to above, on condition of the petitioner depositing 50% of the disputed tax for each assessment year, within a period of six weeks from today. The amount, if any, already paid towards the disputed tax shall be given credit to while computing the abovementioned 50% of the disputed tax.

With the above directions, both the writ petitions are disposed of at the stage of admission.

J.Chelameswar, J

D.Appa Rao, J

24th November 2006
mrk